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# HOUSE BILL No. 1263

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-9-2.5.

**Synopsis:** Vanderburgh County innkeepers tax. Raises the cap on the Vanderburgh County innkeepers' tax from 6% to 8%. Requires the revenue from the increase in the cap to be deposited in the county tourism capital improvement fund.

**Effective:** July 1, 2007.

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**Avery, Welch**

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January 11, 2007, read first time and referred to Committee on Ways and Means.

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Introduced

First Regular Session 115th General Assembly (2007)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2006 Regular Session of the General Assembly.

## HOUSE BILL No. 1263

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

*Be it enacted by the General Assembly of the State of Indiana:*

1       SECTION 1. IC 6-9-2.5-6 IS AMENDED TO READ AS  
2       FOLLOWS [EFFECTIVE JULY 1, 2007]: Sec. 6. (a) The county  
3       council may levy tax on every person engaged in the business of  
4       renting or furnishing, for periods of less than thirty (30) days, any room  
5       or rooms, lodgings, or accommodations in any commercial hotel,  
6       motel, inn, tourist camp, or tourist cabin located in a county described  
7       in section 1 of this chapter. Such tax shall not exceed the rate of ~~six~~  
8       **eight** percent ~~(6%)~~ **(8%)** on the gross income derived from lodging  
9       income only and shall be in addition to the state gross retail tax  
10      imposed on such persons by IC 6-2.5.

11      (b) The county fiscal body may adopt an ordinance to require that  
12      the tax be reported on forms approved by the county treasurer and that  
13      the tax shall be paid monthly to the county treasurer. If such an  
14      ordinance is adopted, the tax shall be paid to the county treasurer not  
15      more than twenty (20) days after the end of the month the tax is  
16      collected. If such an ordinance is not adopted, the tax shall be imposed,  
17      paid, and collected in exactly the same manner as the state gross retail

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1 tax is imposed, paid, and collected pursuant to IC 6-2.5.

2 (c) All of the provisions of IC 6-2.5 relating to rights, duties,  
3 liabilities, procedures, penalties, definitions, exemptions, and  
4 administration shall be applicable to the imposition and administration  
5 of the tax imposed by this section except to the extent such provisions  
6 are in conflict or inconsistent with the specific provisions of this  
7 chapter or the requirements of the county treasurer. Specifically and not  
8 in limitation of the foregoing sentence, the terms "person" and "gross  
9 income" shall have the same meaning in this section as they have in  
10 IC 6-2.5. If the tax is paid to the department of state revenue, the  
11 returns to be filed for the payment of the tax under this section may be  
12 either a separate return or may be combined with the return filed for the  
13 payment of the state gross retail tax as the department of state revenue  
14 may, by rule or regulation, determine.

15 (d) If the tax is paid to the department of state revenue, the amounts  
16 received from such tax shall be paid quarterly by the treasurer of state  
17 to the county treasurer upon warrants issued by the auditor of state.

18 (e) The tax imposed under subsection (a) does not apply to the  
19 renting or furnishing of rooms, lodgings, or accommodations to a  
20 person for a period of thirty (30) days or more.

21 SECTION 2. IC 6-9-2.5-7.5, AS AMENDED BY P.L.168-2005,  
22 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
23 JULY 1, 2007]: Sec. 7.5. (a) The county treasurer shall establish a  
24 tourism capital improvement fund.

25 (b) The county treasurer shall deposit money in the tourism capital  
26 improvement fund as follows:

27 ~~(1) Before January 1, 2000, if the rate set under section 6 of this~~  
28 ~~chapter is greater than two percent (2%), the county treasurer~~  
29 ~~shall deposit in the tourism capital improvement fund an amount~~  
30 ~~equal to the money received under section 6 of this chapter minus~~  
31 ~~the amount generated by a two percent (2%) rate.~~

32 ~~(2) After December 31, 1999, and before January 1, 2003, the~~  
33 ~~county treasurer shall deposit in the tourism capital improvement~~  
34 ~~fund the amount of money received under section 6 of this chapter~~  
35 ~~that is generated by a one percent (1%) rate.~~

36 ~~(3) (1) After December 31, 2002, and Before January 1, 2010, the~~  
37 ~~county treasurer shall deposit in the tourism capital improvement~~  
38 ~~fund the amount of money received under section 6 of this chapter~~  
39 ~~that is generated by a one three and one-half percent (1.5%)~~  
40 ~~(3.5%) rate.~~

41 ~~(4) (2) After December 31, 2009, the county treasurer shall~~  
42 ~~deposit in the tourism capital improvement fund the amount of~~

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1 money received under section 6 of this chapter that is generated  
2 by a ~~two~~ **four** and one-half percent ~~(2.5%)~~ **(4.5%)** rate.  
3 (c) The commission may transfer money in the tourism capital  
4 improvement fund to:  
5 (1) the county government, a city government, or a separate body  
6 corporate and politic in a county described in section 1 of this  
7 chapter; or  
8 (2) any Indiana nonprofit corporation;  
9 for the purpose of making capital improvements in the county that  
10 promote conventions, tourism, or recreation. The commission may  
11 transfer money under this section only after approving the transfer.  
12 Transfers shall be made quarterly or less frequently under this section.

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